

Law Librarian Salaries

Question: Is the Law Librarian salary paid to the circuit court by the county considered an accounts payable item or a function of payroll?

Answer: Based on the following documentation, the law librarian salary is a **function of payroll** and all applicable taxes must be withheld and reported by the county on a Form W-2.

Documentation:

- KRS 172.110 (1) states, "...He shall receive a salary of not less than fifty dollars (\$50) nor more than one hundred dollars (\$100) per month for his services as librarian".
- OAG 67-370 concluded "that the salary payment is mandatory".
- OAG 75-573 states that "the Clerk's salary [out of the county treasury] for the function of county law librarian is a part of the Clerk's compensation and must be accounted for as such".
- OAG 93-75 applying the reasoning in *Barnes, supra*, the services of a circuit clerk ex officio county law librarian are not rendered in his capacity as circuit clerk, but are services rendered in his separate capacity, specifically provided for by statute (e.g., KRS 172.110), as ex officio county law librarian. The "employer" in such circumstance is the county fiscal court, as distinguished from a state department.

Compiled on April 29, 2005 by the Social Security and Reporting Branch of the Division of Local Government Services in the Controller's Office.